IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

| MICHAEL J. QUILLING, Receiver | § | |
|--|---|-------------------------------|
| for Advanced Financial Services, Inc., | § | |
| | § | |
| Plaintiff, | § | |
| | § | Civil Action No. 1:03-CV-0236 |
| v. | § | |
| | § | |
| TRADE PARTNERS, INC., MACATAWA | § | |
| BANK CORPORATION, successor by | § | |
| merger to GRAND BANK, THOMAS J. | § | |
| SMITH and CHRISTINE M. ZMUDKA, | § | |
| | § | |
| Defendants. | § | |

REPORT AND RECOMMENDATION REGARDING DOCKET NO. 2019

On April 19, 2011, the Court considered the Receiver's Motion to Allow Tax Claims Secured by Real Property [Doc. No. 2019] at which time the Court found that all parties with claims addressed in the Motion had been served and were given proper notice of the hearing. No party appeared or otherwise responded to the Motion. Having considered the motion and the lack of any response, the Court recommends that the Receiver's Motion to Allow Tax Claims Secured by Real Property [Doc. No. 2019] be granted, and that the following B claims be allowed upon the condition that each claimant is required to look to the real property securing the claim for satisfaction of the claim and that the receivership estate shall have no responsibility to pay or otherwise satisfy the claim:

| Claim No. | Amount | Claimant |
|-----------|---------------|---|
| B-0010 | \$162, 018.38 | Joe G. Tedder, Tax Collector Polk County, Florida |

| B-0161 | \$143.40 | Jim Kennedy, Yuba County Tax Collector, Marysville, CA |
|--------|-------------|--|
| B-0162 | \$220.58 | Jim Kennedy, Yuba County Tax Collector, Marysville, CA |
| B-0168 | \$132.58 | Dan M. Mierzwa, Yuba County Tax Collector, Marysville, CA |
| B-0182 | \$102.03 | Dan M. Mierzwa, Yuba County Tax Collector, Marysville, CA |
| B-0164 | \$325.26 | County of Montgomery, Houston, TX |
| B-0165 | \$126.28 | County of Montgomery, Houston, TX |
| B-0166 | \$36.74 | Lake Conroe Hills MUD |
| B-0167 | \$320.40 | Lake Conroe Hills MUD |
| B-030 | \$48,976.75 | Montcalm County Treasurer's Office, Stanton, MI |
| B-037 | \$71,651.39 | City of Greenville, MI |
| B-0126 | \$73,845.82 | Moncalm County Treasurer's Office, Stanton, MI |
| B-0012 | \$11,443.86 | Metropolitan Government of Nashville and Davidson County, Tennessee |

Date: May 17, 2011

/s/ Ellen S. Carmody

ELLEN S. CARMODY

United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).